

BOEHM, KURTZ & LOWRY

ATTORNEYS AT LAW
36 EAST SEVENTH STREET
SUITE 2110
CINCINNATI, OHIO 45202
TELEPHONE (513) 421-2255
TELECOPIER (513) 421-2764

VIA OVERNIGHT MAIL

April 19, 2004

Thomas M. Dorman, Esq.
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: Case No. 2003-00433 and 2003-00434

REC'D
APR 20 2004
PUBLIC SERVICE
COMMISSION
RECEIVED
APR 23 2004
PUBLIC SERVICE
COMMISSION

Dear Mr. Dorman:

Please find enclosed the original and twelve copies each of Kentucky Industrial Utility Customers, Inc., responses to the data requests of the following: Kentucky Utilities, Inc., Louisville Gas & Electric Company, North American Stainless and the Commission Staff filed in the above-referenced matters. Some of the attachments are voluminous and will be provided upon request of the parties.

By copy of this letter, all parties listed on the attached Certificate of Service been served. Please place these documents of file.

Very Truly Yours,



Michael L. Kurtz, Esq.
BOEHM, KURTZ & LOWRY

MLKkw
Attachment
cc: Certificate of Service
Richard Raff, Esq.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by mailing a true and correct copy, by regular U.S. mail (unless otherwise noted) to all parties on the 19th day of April, 2004.

Michael S. Beer, Vice President, Rates & Regulatory
Louisville Gas and Electric Company
220 W. Main Street, P. O. Box 32010
Louisville, KY 40232-2010

Honorable Elizabeth E. Blackford
Office of the Attorney General
Utility & Rate Intervention Division
1024 Capital Center Drive, Suite 200
Frankfort, KY 40601-8204
betsy.blackford@law.state.ky.us

Mr. Kent W. Blake, Director, Regulatory Initiatives
Louisville Gas and Electric Company
220 W. Main Street, P. O. Box 32010
Louisville, KY 40232-2010

Honorable David R. Brown
Stites & Harbison
421 West Main Street, P. O. Box 634
Frankfort, KY 40602-0634

Honorable Joe F. Childers
201 West Short Street, Suite 310
Lexington, KY 40507
childerslaw@yahoo.com

Honorable Lisa Kilkelly
Legal Aid Society
425 West Muhammad Ali Boulevard
Louisville, KY 40202
lkilkelly@laslou.org

Honorable David A. McCormick
DAJA-RL 4118
901 N. Stuart Street, Room 700
Arlington, VA 22203-1837

Honorable Linda S. Portasik
Senior Corporate Attorney
Louisville Gas and Electric Company
220 W. Main Street, P. O. Box 32010
Louisville, KY 40232-2010
linda.portasik@lgeenergy.com
Via Electronic Mail and Overnight Mail

Honorable Kendrick R. Riggs
Ogden, Newell & Welch, PLLC
1700 Citizens Plaza, 500 West Jefferson Street
Louisville, KY 40202
kriggs@ogdenlaw.com
Via Electronic Mail and Overnight Mail

Honorable Iris Skidmore
Office of Legal Services
Natural Resources and Environmental
Protection Cabinet
5th Floor, Capital Plaza Tower, 500 Mero Street
Frankfort, KY 40601
iris.skidmore@ky.gov

Honorable Allyson K. Sturgeon
Ogden, Newell & Welch, PLLC
1700 Citizens Plaza
500 West Jefferson Street
Louisville, KY 40202
asturgeon@ogdenlaw.com

Honorable Robert M. Watt, III
Stoll, Keenon & Park, LLP
300 West Vine Street, Suite 2100
Lexington, KY 40507-1801
watt@skp.com

John Wolfram
Manager, Regulatory Policy/Strategy
Louisville Gas and Electric Company
220 W. Main Street, P. O. Box 32010
Louisville, KY 40232-2010

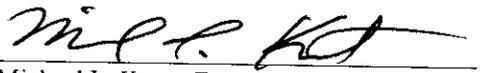
Honorable David Jeffrey Barberie
Lexington-Fayette Urban County Government
Department Of Law
200 East Main Street
Lexington, KY 40507
dbarberie@lfueg.com

Honorable Richard S. Taylor
Capital Link Consultants
225 Capital Avenue
Frankfort, KY 40601
attysmitty@aol.com

Honorable Nathaniel K. Adams
North American Stainless
6870 Highway 42 E
Ghent, KY 41045-9615
naadams@northamericanstainless.com

Honorable James W. Brew
Brickfield, Burchette, Ritts & Stone
1025 Thomas Jefferson St., N.W.
8th Floor, West Tower
Washington, DC 20007

Honorable William H. Jones
VanAntwerp, Monge, Jones & Edwards
1544 Winchester Avenue
Ashland, KY 41105


Michael L. Kurtz, Esq.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION **RECEIVED**

In the Matter of:

APR 20 2004

APPLICATION OF LOUISVILLE GAS AND)	PUBLIC SERVICE
ELECTRIC COMPANY FOR AN ADJUSTMENT)	COMMISSION
OF THE GAS AND ELECTRIC RATES,)	CASE NO. 2003-00433
TERMS AND CONDITIONS)	

KENTUCKY INDUSTRIAL UTILITY CUSTOMERS' INC.

RESPONSE TO

LOUISVILLE GAS AND ELECTRIC COMPANY'S
INITIAL DATA REQUESTS FOR INFORMATION

Lane Kollen

1. Per Mr. Kollen's direct testimony on pages 2 and 3, please provide a detailed listing of Mr. Kollen's specific experience relative to the discipline of depreciation and his related appearances on the same subject.

Response:

Mr. Kollen has addressed depreciation issues in testimony on numerous occasions. These include LPSC Docket Nos. U-17282, U-22092; FPSC Docket 910890-EI; PUCO Docket 93-01-EL-EFC; KPSC Case Nos. 92-490, 92-490A, and 90-360-C; PUCT Docket No. 14967; PPUC Docket Nos. R-00973953, R-00973954, R-974008, R-974009, R-973981, R-974104, FERC Docket Nos. ER03-583-000, ER03-583-001, ER03-583-002, ER03-681-000, ER03-681-001, ER03-682-000, ER03-682-001, ER03-682-002, ER03-744-000, ER03-744-001 (Consolidated).

BEFORE THE
NEW YORK STATE
PUBLIC SERVICE COMMISSION

NIAGARA MOHAWK POWER CORPORATION

PSC CASE NOS. 29327, ET. AL.

PSC CASE NOS. 89-E-152, 89-E-153 AND 89-G-154

DIRECT TESTIMONY
OF
LANE KOLLEN

ON BEHALF OF
MULTIPLE INTERVENORS

indicates
Stricken by ALJ
due to restricted
scope of proceeding.
Issues will not be
considered

KENNEDY AND ASSOCIATES
ATLANTA, GEORGIA

MARCH 1991

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
DOCKET NO. R-00922314
METROPOLITAN EDISON COMPANY**

**DIRECT TESTIMONY
AND EXHIBIT
OF
LANE KOLLEN**

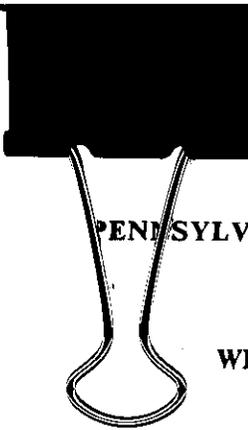
ON BEHALF OF

GPU INDUSTRIAL INTERVENORS

**ALLENTOWN CEMENT COMPANY
CARPENTER TECHNOLOGY CORPORATION
DANA CORPORATION - PARISH DIVISION
HARLEY-DAVIDSON, INC.
HERSHEY FOODS CORPORATION
THE J.E. BAKER COMPANY
PPG INDUSTRIES, INC.
VICTAULIC COMPANY OF AMERICA**

**KENNEDY AND ASSOCIATES
ATLANTA, GEORGIA**

AUGUST 1992



**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
DOCKET NO. R-00922378
WEST PENN POWER COMPANY**

**SURREBUTTAL TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
ARMCO ADVANCED MATERIALS COMPANY
THE WEST PENN POWER INDUSTRIAL INTERVENORS**

**KENNEDY AND ASSOCIATES
ATLANTA, GEORGIA**

JANUARY 1992

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
DOCKET NO. R-00922378
WEST PENN POWER COMPANY**

**SURREBUTTAL TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
ARMCO ADVANCED MATERIALS COMPANY
THE WEST PENN POWER INDUSTRIAL INTERVENORS**

**KENNEDY AND ASSOCIATES
ATLANTA, GEORGIA**

JANUARY 1992

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF THE)
COMMISSION'S INVESTIGATION)
OF THE RATES AND CHARGES) DOCKET NO. 3905-U
OF SOUTHERN BELL TELEPHONE)
AND TELEGRAPH COMPANY)**

**DIRECT TESTIMONY
OF
LANE KOLLEN**

**ON BEHALF OF THE
GEORGIA PUBLIC SERVICE COMMISSION STAFF**

**J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA**

JUNE 1995

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF THE
COMMISSION'S INVESTIGATION
OF THE RATES AND CHARGES
OF SOUTHERN BELL TELEPHONE
AND TELEGRAPH COMPANY**

)
)
)
)
)

DOCKET NO. 3905-U

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF THE
GEORGIA PUBLIC SERVICE COMMISSION STAFF**

**J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA**

OCTOBER 1994

BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION

IN RE: PETITION OF BELLSOUTH)
TELECOMMUNICATIONS, INC., D/B/A)
SOUTHERN BELL TELEPHONE AND)
TELEGRAPH COMPANY FOR) DOCKET NO. 5258-U
CONSIDERATION AND APPROVAL OF)
GEORGIANS FIRST PRICE REGULATION)
PROPOSAL)

DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN

ON BEHALF OF THE
GEORGIA PUBLIC SERVICE COMMISSION STAFF

J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA

OCTOBER 1994

BEFORE THE

PUBLIC SERVICE COMMISSION OF MARYLAND

**IN THE MATTER OF THE JOINT)
APPLICATION OF BALTIMORE GAS AND)
ELECTRIC COMPANY, POTOMAC ELECTRIC)
POWER COMPANY AND CONSTELLATION)
ENERGY CORPORATION FOR AUTHORITY)
AND APPROVAL OF A MERGER AND)
ASSOCIATED TRANSACTIONS)**

CASE NO. 8725

SURREBUTTAL TESTIMONY

OF

LANE KOLLEN

ON BEHALF OF

THE MARYLAND INDUSTRIAL GROUP

**J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA**

OCTOBER 1996

**BEFORE THE
PUBLIC SERVICE COMMISSION OF MARYLAND**

**IN THE MATTER OF THE JOINT)
APPLICATION OF BALTIMORE GAS AND)
ELECTRIC COMPANY, POTOMAC ELECTRIC)
POWER COMPANY AND CONSTELLATION)
ENERGY CORPORATION FOR AUTHORITY)
AND APPROVAL OF A MERGER AND)
ASSOCIATED TRANSACTIONS)**

CASE NO. 8725

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
THE MARYLAND INDUSTRIAL GROUP**

**J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA**

JULY 1996

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

**THIRD ANNUAL MONITORING OF ENTERGY GULF)
STATES, INC.'S LOUISIANA JURISDICTIONAL)
REVENUE REQUIREMENT STUDY UNDER)
TERMS OF THE JOINT REGULATORY) DOCKET NO. U-22092
PROPOSAL SET FORTH IN APPENDIX 1)
TO COMMISSION ORDER NO. U-19904)**

**SURREBUTTAL TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
THE LOUISIANA PUBLIC SERVICE COMMISSION**

**J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA**

NOVEMBER 1996

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

**ANNUAL MONITORING OF ENTERGY GULF)
STATES, INC.'S LOUISIANA JURISDICTIONAL)
REVENUE REQUIREMENT STUDY UNDER)
TERMS OF THE JOINT REGULATORY)
PROPOSAL SET FORTH IN APPENDIX 1)
TO COMMISSION ORDER NO. U-19904)**

DOCKET NO. U-22092

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
THE LOUISIANA PUBLIC SERVICE COMMISSION**

**J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA**

SEPTEMBER 1996

**BEFORE THE
LOUISIANA PUBLIC SERVICE COMMISSION**

**ANNUAL MONITORING OF ENTERGY GULF)
STATES, INC.'S LOUISIANA JURISDICTIONAL)
REVENUE REQUIREMENT STUDY UNDER)
TERMS OF THE JOINT REGULATORY)
PROPOSAL SET FORTH IN APPENDIX 1)
TO COMMISSION ORDER NO. U-19904)**

DOCKET NO. U-22092

**DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN**

**ON BEHALF OF
THE LOUISIANA PUBLIC SERVICE COMMISSION**

**J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA**

SEPTEMBER 1996

BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION

IN RE: ATLANTA GAS LIGHT COMPANY'S)
NOTICE OF ELECTION AND) DOCKET NO. 8390-U
PROPOSED TARIFF)

DIRECT TESTIMONY
AND EXHIBITS
OF
LANE KOLLEN

ON BEHALF OF THE
GEORGIA NATURAL GAS GROUP
AND THE
GEORGIA TEXTILE MANUFACTURERS ASSOCIATION

J. KENNEDY AND ASSOCIATES, INC.
ATLANTA, GEORGIA

MARCH 1998

**BEFORE THE
GEORGIA PUBLIC SERVICE COMMISSION**

**IN RE:
EARNINGS REVIEW TO ESTABLISH)
JUST AND REASONABLE RATES FOR) DOCKET NO. 14311-U
ATLANTA GAS LIGHT COMPANY)**

**REBUTTAL TESTIMONY
AND EXHIBITS OF
BOLIN KILLINGS
AND
LANE KOLLEN**

**ON BEHALF OF THE
GEORGIA PUBLIC SERVICE COMMISSION
ADVOCATE STAFF**

March 28, 2002

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION
DOCKET NO. 90-158
LOUISVILLE GAS & ELECTRIC COMPANY
DIRECT TESTIMONY OF LANE KOLLEN

I. QUALIFICATIONS AND SUMMARY

1 Q. Please state your name and business address.

2

3 A. My name is Lane Kollen. My business address is Kennedy and Associates, Suite 475,
4 35 Glenlake Parkway, Atlanta, Georgia 30328.

5

6 Q. What is your occupation and by whom are you employed?

7

8 A. I am a utility rate and planning consultant holding the position of Director,
9 Financial Consulting with the firm of Kennedy and Associates.

10

11 Q. Please describe your education and professional experience.

12

13 A. I received my Bachelor of Business Administration in Accounting from the
14 University of Toledo. I also received a Master of Business Administration from the
15 University of Toledo. I am a Certified Management Accountant ("CMA") and a
16 Certified Public Accountant ("CPA").

17

